



U.S. Department of Justice

United States Attorney  
Southern District of New York

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300 Quarropas Street  
White Plains, New York 10601

April 6, 2021

**VIA ECF AND EMAIL**

Honorable Cathy Seibel  
United States District Judge  
Southern District of New York  
300 Quarropas Street  
White Plains, New York 10601

**Re: *United States v. Mehdi Moslem et al.*, 18 Cr. 547 (CS)**

Dear Judge Seibel:

The Government respectfully submits this letter to supplement its April 1, 2021 letter and update the Court with respect to defendant Saaed Moslem's 2009 individual income tax return.

As discussed in the April 1 letter, following the Government's original motions *in limine*, the Government obtained a copy of an account transcript (Ex. 5 to the April 1 letter) appearing to associate Saaed Moslem's 2009 Form 1040 with an adjusted gross income of \$36,961. Based on preliminary discussions with the IRS regarding the newly obtained transcript and in an effort to promptly disclose potential inaccuracies in our original motions *in limine*, the Government's April 1 letter stated that the allegations in paragraphs 3 and 4 of the First Superseding Indictment were inaccurate with respect to the net profit from Exclusive Motors Sports, LLC ("EMS") reported on Schedule C to Saaed Moslem's 2009 Form 1040.

Based on additional research and analysis, the IRS now believes that, in 2010, Saaed Moslem filed a 2009 Form 1040 reporting adjusted gross income of \$15,373 and net profit from EMS of \$16,542 on Schedule C, consistent with paragraphs 3 and 4 of the First Superseding Indictment. On or about May 31, 2011, Saaed Moslem made a payment to the IRS in connection with the 2009 tax year. Based on a code associated with that payment in the IRS's internal databases, the IRS believes that the payment was in connection with the filing of an amended tax return.

The IRS is continuing to attempt to locate its copies of the relevant 2009 tax returns or determine if they were destroyed. Based on information presently available to the Government, the adjusted gross income of \$36,961 reflected in the 2009 account transcript for Saaed Moslem appears based on a 25% share of \$147,842 of business income that EMS reported to the IRS in a 2009 Form 1065 filed in 2011. In turn, the calculation of \$147,842 of business income does not appear based on a false understatement of ending inventory. Nevertheless, it is \$40,000 less than the business income reflected in draft 2009 tax returns prepared by the cooperating tax preparer

and a prior accountant that the defendants chose not to file because of their stated desire to pay less taxes.

Respectfully submitted,

AUDREY STRAUSS  
United States Attorney

by: /s/  
Daniel Loss/ James McMahon/ Nicholas S. Bradley  
Assistant United States Attorneys  
212-637-6527/ 914-993-1936/ -1962

cc: Counsel of Record (by ECF)